APPENDIX 1.

[Article 19.]

Classification of Forest Revenue and Expenditure.

REVENUE.

R. I. *Timber and other produce removed from the forests by Government Agency.*

R. I. *a. Timber.*

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *a.* and A. VIII. *g.*

Example.

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R. V. *a*).

R. I. *b. Firewood and Charcoal.*

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *b.* and A. VIII. *g.*

Example.

Payments under contract agreements for lost, missing or burnt firewood and charcoal (see R. V. *a*).

R. I. *c. Bamboos.*

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *c.*

Example.

Payments under contract agreements for lost, missing or burnt bamboos (see R. V. *a*).

R. I. *d. Sandalwood.*

All revenue from sandalwood.

R. I. *e. Grass and other minor produce.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. *e.*

Examples.

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. *a*).

Sale-proceeds of silk cocoons.
" of resin and products thereof.
" of hay, etc., etc.

R. II. *Timber and other produce removed from the forest by consumers or purchasers.*

R. II. *a. Timber.*

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

Example.

Payments for the valuation of timber on land applied for cultivation.

R. II. *b. Firewood and Charcoal.*

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of firewood and brushwood sold to contractors from the plains *rakhs*.
Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. *c. Bamboos.*

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. *d. Grazing and Fodder grass.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.
Share of *tirni* revenue credited in District Accounts.

R. II. *e. Other minor produce.*

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A II. (see that head).]

Examples.

Sale-proceeds of cardamom leases.
" of skins, horns and manure.

R. II. *f. Other items.*

All items which cannot be classified under one or other of the above sub-heads or under commutation-fees.

Example.

Forest stamps.

R. II. *g. Commutation-fees.*

Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum will, where this system is in force, be entered under this sub-head.

R. III. *Drift and waif wood, and confiscated forest produce.*

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *Revenue from forests not managed by Government.*

R. IV. *a. Duty on foreign timber and other forest-produce.*

R. IV. *b. Revenue from shared and private forests.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Examples.

Seigniorage on trees felled in the *guzarás* of Hazara.

Share of revenue from the *jagir* forests of Kangra.

R. V. *Miscellaneous.*

R. V. *a. Fines and forfeitures.*

Fines.—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures.—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under R. I. *a, b, c, e.*

R. V. *b. Other sources.*

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest officers. All such sums should be classified as revenue of the forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Refunds by the payees of sums previously disbursed by the Department.

Examples.

Rent of land under temporary cultivation.
Rent of wells, water-courses, water-mills, dépôts, shops.
Rent of houses occupied by Forest officers.
Fees on registration of property marks.
Fees on rafting timber.
Fees on duplicate permits.
Pass and removal permit fees.
Sale-proceeds of fishing contracts or leases.
Sale-proceeds of licenses to catch hawks.
Sale-proceeds of hunting and shooting permits.
Sale-proceeds of condemned tents, furniture and other stores; also of condemned live-stock, tools and plant.
Sale-proceeds of confiscated implements and other articles which are not "forest produce" (see R. III).
Cost of delivering timber at railway stations when separately charged.
Price of stores lost and paid for by workmen, contractors or establishment.
Sale of boiler ashes.

R. VI. *Deduct Refunds.*

Refunds of forest revenue to be adjusted by deduction from receipts.

EXPENDITURE.

A.—Conservancy and Works.

A. I. *Timber and other produce removed from the forests by Government Agency.*

A. I. *a. Timber.*

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forests by Government agency.

Examples.

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to Coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally timber (see A. I. *b.* and A. VIII. *g*).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. *b.* and A. VIII. *g*).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

Watching timber supposed to be stolen.

A. I. *b. Firewood and Charcoal.*

All charges for work connected with the cutting or collecting of firewood; the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples.

As under A. I. *a.*; but for fuel and charcoal instead of for timber.

Weighment of fuel and charcoal, also cost of bags, baskets, etc, for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally firewood and charcoal (see A. I. *a.* and A. VIII. *g*).

Cutting out of burnt trees and shrubs or brushwood, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. *a.* and A. VIII. *g*).

A. I. *c. Bamboos.*

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples.

As under A. I. *a.*; but for bamboos instead of for timber.

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A. I. *d. Sandalwood.*

All charges for sandalwood.

A. I. *e. Grass and other minor produce.*

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal and bamboos.

Examples.

As under A. I. *a.*; but for grass and minor produce instead of timber.
Collection of myrabolans.
Collection of stag's horns.
Weighment of minor produce.
Rearing of lac.
Rearing of silkworms and sale of cocoons.
Extraction of resin and preparation of products therefrom
Watching produce supposed to be stolen.

A. II. *Timber and other produce removed from the forests by consumers or purchasers.*

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples.

Marking trees or other produce for removal.
Marking out areas from which produce may be removed.
Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.
Erection and repair of temporary huts for such establishment.
Construction and repair of temporary roads, bridges or other works, when used solely or mainly for the removal of produce by purchasers.
Grazing lease of canal bank at Changa Manga.
Commission paid for collecting revenue classified under R. II.
Payment of fees to lambardars and others for collecting grazing dues.
Payment of Tahsil establishments entertained for keeping account of grazing dues collected.
Cost of lamp-oil at Revenue *chaukis*.
Payment for assistance by seizing and impounding cattle.

A. III. *Drift and waif timber and confiscated forest produce.*

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest-produce of all kinds.

Examples.

Pay and travelling allowance of temporary establishment employed on drift timber works.
Repairs of tools, stores and plant used on such works.
Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one Division to another (see A. VI. *c*).
Watching produce supposed to be stolen.
Carriage of confiscated produce.

A. IV. *Revenue from forests not managed by Government.*

A. IV. *a. Duty on foreign timber and other forest produce.*

Examples.

Payment to Maharaja of Sirmur for share of Jamna river dues.
Pay of temporary establishments engaged in the protection or collecting of foreign timber.

A. IV. *b. Revenue from shared and private forests.*

Charges relating to Revenue sub-head IV. (*b*) in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Example.

Expenses, if any, in connection with the realization of seigniorage on trees felled in the *guzards* of Hazara, or of share of revenue from the *jagir* forests of Kangra.

A. V. *Rent of leased forests and payments to shareholders in forests managed by Government.*

Examples.

Payments for Bashahr leased forests and Banda shared forests.
Seigniorage on trees felled in Government forests in Hazara.
Share of revenue of certain *belas* on the Chenab, payable to Diwan Thakur Das.
Payments, under Settlement Orders, of share of gross income from the Kangra forests.

A. VI. *Live-stock, stores, tools and plant.*

A. VI. *a. Purchase of cattle.*

Examples.

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

A. VI. *b. Feed and keep of cattle.*

Examples.

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.
Medicines and veterinary charges.
Pay of establishment in charge of live-stock.
Rent of ground for stabling elephants and other animals.
Ferry-hire for elephants and elephant gear.

A. VI. *c. Purchase of stores, tools and plant.*

Purchase (but not repair) of tools, stores and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt or on transfer from one Division to another to be debited to A. IX. *c*, other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores such as paint, ironmongery, etc., should be charged to the work concerned.

Examples.

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, taxes, hammers, marking hammers and other marking implements.
Surveying and mathematical instruments, measurers.
Elephant gear.

Arms and accoutrements.
Tents and apparatus belonging thereto, such as ropes and *saleetas*.
Furniture for rest-houses.
Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. *Communications and buildings.*

A. VII. *a. Roads and bridges.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber *slides*, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *e*).

Examples.

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. *e*, A. VIII, *f* and A. VIII. *g*).*
Pay and travelling allowance of temporary establishment employed on these works.
Repairs of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).
Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

A. VII. *b. Buildings.*

Construction and repair of permanent and semi-permanent buildings, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *e*).

Examples.

Purchase of or compensation for building sites.
Purchase and carriage of materials.
Pay and travelling allowance of establishment employed on these works.
Repair of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VII. *c. Other works.*

Works other than those to be charged to A. VII. *a*. or A. VII. *b*.

Examples.

Clearing snow from buildings.
Closing and securing unoccupied buildings.
Construction and repair of wells, tanks and bunds or *anicuts*.
Laying out and keeping in order office or rest-house compounds and camping-grounds.
Pay and travelling allowance of temporary establishment employed on these works.
Repair of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).
Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

A. VIII. *Organization, improvement and extension of forests.*

A. VIII. *a. Demarcation.*

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of *outer* boundaries, except where they are specially cleared for fire-protection.

* In many cases cleared lines serve as boundary lines, fire-protection lines and expert or inspection roads. The cost of clearing and maintaining such lines should be charged under A. VII. *a*, A. VIII. *a* or *f*. VIII, according to circumstances, but the entire cost should be charged under one sub-head only.

Examples.

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an *outer* boundary.

Laying down and checking *outer* boundaries when not done as part of a survey.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *b. Cost of Settlements; compensation for land and rights.*

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

Cost of Settlement operations.

Purchase of land for plantations and forest purposes.

A. VIII. *c. Surveys.*

All charges connected with surveys undertaken by the Survey of India or with topographical surveys by local officers, and all charges connected with maps, whether originally prepared or copied but not purchased (see B. III. *f*). Surveys in connection with and subsidiary to other works such as demarcation, settlements, roads, buildings, exploitation, etc., will be charged to the sub-head concerned.

Examples.

Pay and travelling allowance of temporary establishment employed on Surveys.

Laying out and clearing of compartment lines for Surveys.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

All contingent charges incurred in connection with regularly constituted Survey parties.

A. VIII. *d. Working-Plans.*

All charges connected with Working-Plans.

Examples.

As under A. VIII. *c;* but for Working-Plans instead of for Surveys.

A. VIII. *e. Sowing and planting.*

All charges in connection with nurseries, plantations and other works connected with artificial reproduction but not including the cost of fire-protection.

Examples.

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up *kans* grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing and preserving of seed, seed-bags, import or export of seed.

Weeding, cleaning, pruning, climber-cutting and thinning in plantations, provided the thinning is not profitable (see A. I. *a*, A. I. *b*).

Purchase or making of perishable articles such as baskets, pots and *mashaks*.

Making (not purchase) of *khurpas* or other tools.

Cutting back of injured plants in nurseries or plantations.

Clearing and cutting of lines when done in connection with nurseries or plantations (see A. VII. *a*, A. VIII. *f*, and A. VIII *g*).

Pay and travelling allowance of temporary establishment employed on nurseries or plantations.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *f. Protection from fire.*

Cost of all measures for protecting forests, including nurseries and plantations, from fire.

Examples.

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII. *b*, and A. VIII. *a*, A. VIII. *e* and A. VIII *g*).

Sweeping up of dead leaves.

Laying out and keeping in order traveller's camping-grounds in fire-protected forests.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire protection.

Carriage of tools, stores and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VIII. *g. Other works.*

Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A. VIII. *a*, *b*, *c*, *d*, *e*, *f*.

Examples.

Fencing, except in connection with nurseries or plantations (see A. VIII. *e*).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VIII. *a*), or for plantations (A. VIII. *e*), or for fire-protection (A. VIII. *f*).

Cutting creepers.

Pruning.

Clearing or collecting *debris* after fellings.

Cutting or burning undergrowth, collecting or burning *debris* or breaking up the soil to promote natural reproduction.

Artificially filling blanks to aid natural reproduction.

Thinning and cutting out of inferior species when these operations are distinct from the main exploitation prescribed.

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Destruction of injurious animals.

A. IX. *Miscellaneous.*

A. IX. *a. Law charges.*

All charges connected with legal business.

Examples.

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Court.

A. IX. *b. Grain compensation allowance.*

Example.

Grain compensation allowance to officers of all classes.

A. IX. *c. Other charges.*

All expenditure under "A. Conservancy and Works" not chargeable under other heads or sub-heads.

Examples.

Repair of tools, stores and plant when not otherwise chargeable.
Repair of rest-house furniture.
Carriage of tools, stores and plant on first receipt or on transfer from one Division to another.
Cost of clothing (when allowed) for establishment.
Winter allowance.
Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.
Rewards to establishment or other persons when duly authorised, except in connection with fires (A. VIII. *f*).
Charges in connection with chemical analyses and experiments.
Charges in connection with meteorological observations.

B.—ESTABLISHMENTS.

B. I. *Salaries.*

B. I. *a. Conservators.*

Salary (including acting allowances) of Conservator.

B. I. *b. Superior officers.*

Salaries (including acting allowances) of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra-Deputy and Extra-Assistant Conservators and Probationers.

B. I. *c. Subordinate Forest and Depôt Establishments.*

Salaries (including acting allowances) of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards, Depôt Mohurrirs and Hospital Assistants.

B. I. *d. Office establishments.*

Salaries (including acting allowances) of permanent and temporary Office Establishment, *i.e.*, of Clerks, Moonshis, Peons, Tent-pitchers (if on permanent establishment).

B. I. *e. Deputation and special allowances.*

Deputation and special allowances to officers of *all classes.*

Examples.

Allowances for holding charge of two divisions.
Local allowances.
Allowances to Civil Surgeons or others.
Special allowances such as that of Assistant Superintendent of Hill States.

B. I. *f. Grain compensation allowance.*

Example.

Grain compensation allowance to officers of all classes.

B. II. *Travelling allowances.*

B. II. *a. Conservators.*

Travelling allowances of Conservators.

B. II. *b. Superior officers.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra Deputy and Extra Assistant Conservators and Probationers.

B. II. *c. Subordinate Forest and Depôt Establishments.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards and Depôt Mohurrirs.

B. II. *d. Office Establishments.*

Travelling allowances of permanent and temporary Office Establishments, *i.e.*, of Clerks, Moonshis, Peons, etc.

B. III. *Contingencies.*

B. III. *a. Stationery.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery, for whatever work the stationery may be required.

Examples.

Pens, ink and pencils for vernacular offices and *chaukis*.
Country paper, tape, etc.
Gum.
Thread.
Carriage of stationery for all purposes.
Bound books of country paper.
Note books.

B. III. *b. Carriage of tents and records.*

Examples.

Half-cost of carriage of Government tents other than those occupied by chaprasis and police guards.
Entire cost of carriage of tents occupied by chaprasis and police guards. Cost of carriage of office tent-furniture, such as tables and chairs.
Carriage of boxes containing office books and papers.
Pay of tent-pitchers or postal-runners on temporary establishment.
Carriage of dâk.

B. III. *c. Rents, rates and taxes.*

Rents, rates and taxes on account of office or other buildings used for Government purposes.

Examples.

Rent of offices, godowns and depôts when not hired temporarily and charged to works.

B. III. *d. Pay of Police guards.*

Pay of special Treasure-guards.

B. III. *e. Official postage.*

Official postage, including cost of State telegrams, registration and insurance of letters and parcels and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. *f*).]

B. III. *f. Sundries.*

All expenditure under "B.—Establishments" not chargeable under other heads or sub-heads.

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Examples.

Repair of tents and apparatus belonging thereto and of camp office furniture.
Repair of office furniture.
Repairs of stores, tools and plant for office use.
Carriage of parcels otherwise than by post and when not chargeable to other heads.
Fuel for office use.
Lighting office.
Sweeping office.
Dusters for office use.
Making and pulling punkhas.
Purchasing and watering *tattis*.
Binding and preserving books and office records.
Mounting maps.
Bastas for vernacular records.
Purchase and carriage of books and maps.
Printed forms.
Permit books and forms for the removal of produce by consumers or purchasers.
Tin map-cases.
Carriage of furniture to rest-houses.
Carriage of money from or to treasuries.
Repairs of arms and accoutrements.
Rubber-stamps.
Seals.
Purchase of mats and chicks for office and rest-houses
Purchase of railway time-tables, postal guide, etc.
Trestles for storing tents.
Uniform for office chaprasis.
Medicines.
Commission on money orders.